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Clinton W. Clark  
Senior Analyst  
Corporate Compliance

11 Wall Street  
New York, NY 10005  
T 212 656 4632  
F 212 656 5780  
cclark@nyx.com

April 21, 2011

Ms. Velma Smith, Branch Chief  
Securities and Exchange Commission  
Division of Corporation Finance – Filer Support Office  
100 F Street, N.W., Mail Stop 3040  
Washington, D.C. 20549

Received SEC  
APR 21 2011  
Washington DC 20549  
CERT ARCA  
001-10257

Re: Issuer: Barclays Bank PLC  
CIK: 0000312070  
SEC File Number: 001-10257  
Form Type: 8-A12B  
Filing Date: 4/21/2011

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on April 19, 2011) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

**iPath® Pure Beta Sugar ETN**

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,

Clinton Clark